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Review of the efficiency of the administrative and financial functioning of the United Nations

Eighth progress report on the accountability system in the United Nations Secretariat: strengthening accountability under the new management paradigm

Report of the Secretary-General*

Summary

The Secretary-General has the honour to submit to the General Assembly the eighth progress report on the accountability system in the United Nations Secretariat, as requested by the Assembly in its resolution 72/303.

Section II of the report provides an update on three priority achievements that are integral to enabling faster, more sustainable progress in strengthening the accountability system under the new management paradigm: (a) improving the system of delegation of authority; (b) strengthening the implementation of results-based management; and (c) establishing the Business Transformation and Accountability Division.

Section III gives an overview of the status of accountability in the Secretariat against the six components of the accountability system. The progress made in the current reporting period and key deliverables going forward are outlined.

Although progress has been made, more remains to be done in 2019 to further strengthen the accountability system in support of the Secretary-General's new management paradigm. This is to be the primary focus of the new Business Transformation and Accountability System Division, which will support managers and staff in improving their understanding of what is expected of them with respect to governance, policy, risks and internal controls in accordance with the Charter of the United Nations, the resolutions and decisions of the principal organs of the United Nations and the regulations and rules. The Division will also help entities to embed the "three lines of defence" model in enterprise risk management processes at all levels of the Secretariat.

* The present report was submitted late in order to reflect the most recent information.

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The new management paradigm is dependent on the Secretariat's ability to undertake a more structured and rigorous implementation of the accountability system than previously achieved. A culture shift of such significance can happen only over time. When all the measures proposed in the present report are implemented, they will support tangible progress going forward.

I. Introduction

1. The Secretary-General has made greater accountability of staff and managers for the effective use of resources and improved delivery of mandates a cornerstone of his management reform process. Increased accountability is a critical element for achieving organizational results. The General Assembly, in its resolution 72/266 B, stressed that accountability is a central principle of management reform.

2. In 2010, the Secretary-General proposed to the General Assembly a framework for the accountability system of the Secretariat, consisting of six main interrelated components that are embedded in the definition of accountability approved by the General Assembly in its resolution 64/259. The Secretary-General has since submitted annual reports to the General Assembly on efforts to strengthen the accountability system and the internal control framework of the Organization.

3. The present progress report provides an update on accountability measures. Following the introduction in section I, section II provides an update on three key achievements that are integral to enabling faster progress in strengthening the accountability system under the new management paradigm. Section III gives an overview of the status of accountability in the Secretariat against the six components of the accountability system. Sections IV and V contain conclusions and recommendations.

4. In addition, the status of implementation of the recommendations of oversight bodies during the period from 2008 to 2017 is outlined in annex I; progress in the implementation of results-based management is described in annex II; and annex III contains a summary of progress in the implementation of General Assembly resolution 72/303.

II. Progress in enhancing accountability under the new management paradigm

5. Strengthening the accountability system and the internal control framework of the Secretariat has been a continuous process. In recent years, for example, the Secretariat has established an Ethics Office, instituted a financial disclosure programme, developed senior managers' compacts and begun to embed enterprise risk management and results-based management in its functioning. Those efforts have been reflected in the annual progress reports presented to the General Assembly since 2010.

6. In his report entitled "Shifting the management paradigm in the United Nations: ensuring a better future for all" (A/72/492), the Secretary-General highlighted the following six key challenges that need to be addressed if the Organization is to be more effective and responsive to those it serves:

(a) Slow and unresponsive service delivery;

(b) Fragmentation in management structures;

(c) A weak performance management culture;

(d) Gaps in resourcing of mandates and ineffective management of resources for the implementation of mandates;

(e) Gaps in transparency and accountability;

(f) A trust deficit between Member States and the Secretariat.

7. In addition, in the 2017 staff engagement survey, it was found that 30 per cent of staff members had concerns about ethical conduct and the culture of accountability in the Organization.

8. The six challenges noted by the Secretary-General, the perceptions of staff, the views of the oversight bodies and resolutions of the General Assembly indicate that there are deficiencies in the implementation of the accountability system and its practical operation.

9. Accordingly, the Secretary-General's new management paradigm places improving accountability at the centre of two commitments. The first is to give senior managers the full authority to deliver on their mandates, as long as they do so transparently, responsibly and accountably. The second is a pledge to Member States that the Secretariat will be transparent, responsible and accountable in its stewardship of the resources of the Organization and in delivering on agreed mandates.

10. The General Assembly, in its resolution 72/266 B, welcomed the commitment of the Secretary-General to improving the ability of the United Nations to deliver on its mandates through management reform, and stressed that accountability is a central principle of management reform. In its resolution 72/303, the Assembly welcomed the efforts of the Secretary-General towards a strong culture of accountability throughout the Secretariat, and stressed that an effective accountability system is central to successful management of the Organization.

11. In his seventh progress report on accountability (A/72/773, para. 41), the Secretary-General stressed the importance of the implementation of the following actions for increased accountability in the context of the new management paradigm:

(a) Updating the Secretariat's accountability system and preparing management accountability guidance;

(b) Strengthening the implementation of results-based management;

(c) Placing a stronger emphasis on the "three lines of defence" model to improve the risk management systems;

(d) Strengthening the senior managers' compact system;

(e) Adopting a statement of internal control;

(f) Creating an improved system of delegation of authority;

(g) Developing a new set of monitoring and compliance functions.

12. This section provides an update on three key achievements that are integral to enabling faster, more sustainable progress in strengthening the accountability system under the new management paradigm: (a) improving the system of delegation of authority; (b) strengthening the implementation of results-based management; and (c) establishing the Business Transformation and Accountability Division.

13. Progress in implementing the other new functions and processes of the Secretariat's accountability system is described in section III.

A. Improving the system of delegation of authority

14. In paragraph 17 of its resolution 72/303, the General Assembly stressed the need for the Secretary-General to address the deficiencies in the current system of delegation of authority through the promulgation of well-defined roles and responsibilities of individuals at all levels to whom authority is delegated, systemic reporting mechanisms on monitoring and exercise of delegated authority, risk

mitigation and safeguard measures, and actions to be taken in cases of mismanagement or abuse of authority.

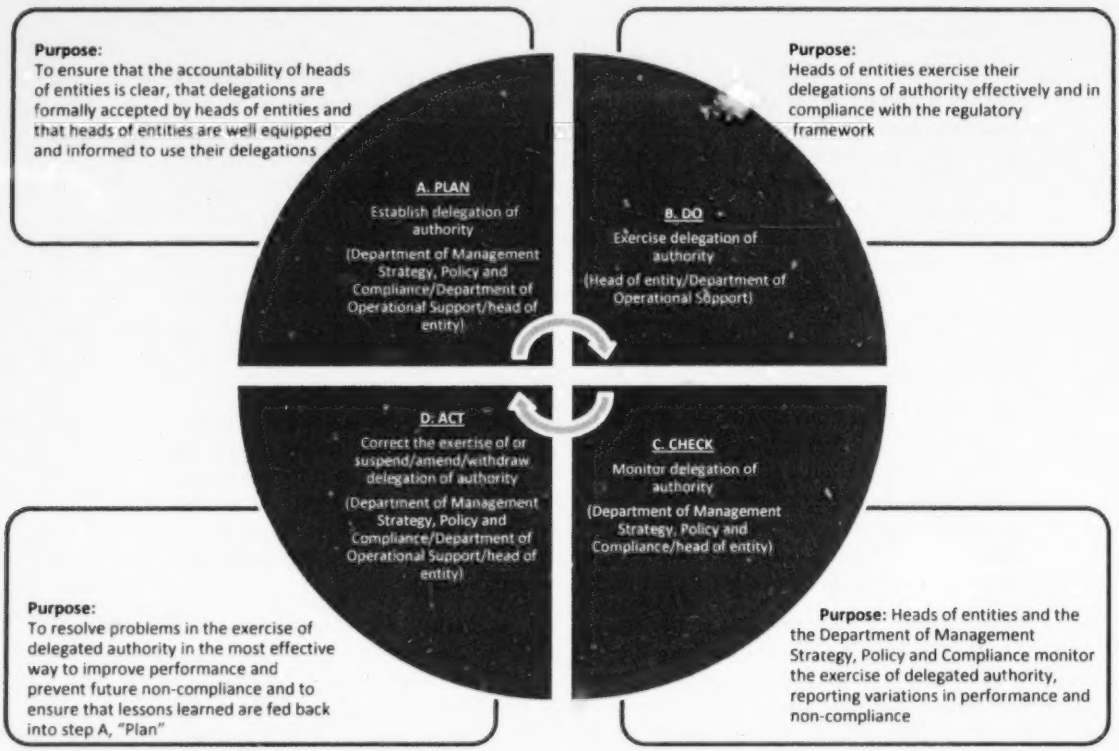
Progress to date

15. As the chief administrative officer, the Secretary-General holds the primary authority and accountability for the administration of the Staff Regulations and Rules and the Financial Regulations and Rules of the United Nations. In December 2018, the Secretary-General issued a bulletin (ST/SGB/2019/2) for the purposes of aligning authorities with responsibilities, decentralizing decision-making and strengthening accountability. From 1 January 2019, to bring decision-making closer to the point of delivery, heads of entities will exercise delegated managerial authority over human, financial and physical resources under the Staff Regulations and Rules and the Financial Regulations and Rules. The annexes to the bulletin set out the standard authorities that a head of entity may receive, depending on the capacity of the entity to receive and exercise the delegations in a responsible and effective manner. All delegations of authority are issued and recorded through a dedicated online portal.

16. Heads of entities also received a formal document that stated that any delegation is granted in relation to their current role and function and that set out their personal responsibility for duly discharging the authority and accountability for incorrectly applying or failing to correctly discharge the authority. Authority delegated to a head of entity may be further delegated, but the head of entity remains accountable and responsible. Subdelegations should be along reporting lines and on a functional and not a personal basis and be consistent with responsibilities.

17. Figure I illustrates the delegation of authority, including roles and responsibilities, based on a standard four-stage cycle for continuous improvement of plan, do, check and act. Should circumstances arise that justify a curtailment of delegated authority, delegations may be suspended, amended or revoked by the Secretary-General on the advice of the Under-Secretary-General for Management Strategy, Policy and Compliance in consultation with the Under-Secretary-General for Operational Support. This could result in administrative or disciplinary measures, as appropriate, in accordance with the Staff Regulations and Rules.

Figure I
Cycle of delegation of decision-making authority


Purpose:
To ensure that the accountability of heads of entities is clear, that delegations are formally accepted by heads of entities and that heads of entities are well equipped and informed to use their delegations
A. PLAN
Establish delegation of authority
(Department of Management Strategy, Policy and Compliance/Department of Operational Support/head of entity)
Purpose:
Heads of entities exercise their delegations of authority effectively and in compliance with the regulatory framework
B. DO
Exercise delegation of authority
(Head of entity/Department of Operational Support)
C. CHECK
Monitor delegation of authority
(Department of Management Strategy, Policy and Compliance/head of entity)
Purpose: Heads of entities and the the Department of Management Strategy, Policy and Compliance monitor the exercise of delegated authority, reporting variations in performance and non-compliance
D: ACT
Correct the exercise of or suspend/amend/withdraw delegation of authority
(Department of Management Strategy, Policy and Compliance/Department of Operational Support/head of entity)
Purpose:
To resolve problems in the exercise of delegated authority in the most effective way to improve performance and prevent future non-compliance and to ensure that lessons learned are fed back into step A, "Plan"

Monitoring delegations of authority

18. The Monitoring and Evaluation Service of the Business Transformation and Accountability Division will monitor key performance indicators across human resources, finance, procurement, travel and property management by using information from Umoja, Inspira and Unite Apps and/or requesting information from managers and by conducting management reviews. Although it was established only recently, the framework was designed to help heads of entities to demonstrate that they are exercising the authorities delegated to them to "the highest standards of efficiency, competence and integrity" (Charter of the United Nations, Article 101.3). If applied effectively, the framework will:

(a) Enable heads of entities to demonstrate that they are exercising their delegated authority in a transparent, responsible and accountable manner by:

(i) Complying with regulations and rules, the policy framework and internal controls;

(ii) Effectively managing the delegation cycle;

(iii) Monitoring performance trends over time, sharing lessons on why performance is improving or triggering an intervention when performance is deteriorating;

(b) Enable the Department of Management Strategy, Policy and Compliance to monitor how heads of entities are exercising their delegated authorities and to provide assurance to the Secretary-General by:

(i) Ensuring consistent measurement across the Secretariat to enable the identification of systemic problems and opportunities to improve current policies, processes and procedures;

(ii) Triggering a response to problems in how entities exercise their delegations, for example, providing training or policy guidance or even suspending, amending or revoking the delegated authority;

(iii) Generating lessons and good practices for continuous learning.

Going forward

19. The Business Transformation and Accountability Division will manage and oversee the quality of the monitoring framework, ensuring that the framework is applied consistently across the Secretariat. The Division will also ensure that the monitoring framework continuously improves and adapts to the needs of its users through the addition of new key performance indicators or the discontinuation of existing ones. The framework will need to evolve as the Secretariat's organizational performance measurement capability matures through the full implementation and stabilization of results-based management, enterprise risk management, Umoja Extension 2 and innovations in the Division's data analytics capability.

B. Strengthening the implementation of results-based management

20. The Secretariat is making progress in implementing the detailed action plan for the implementation of results-based management in the United Nations Secretariat, 2018–2021, in compliance with General Assembly resolution 72/303 (see annex II).

Progress to date

21. In response to General Assembly resolution 72/266 A, in which the Assembly approved changes to the budget procedures and format, a change management process was implemented to support departments and special political missions in the preparation of part II of the 2020 programme budget documents, which will contain the programme plan for programmes and subprogrammes and programme performance information. A total of 28 workshops were conducted, involving 1,500 staff. During the sessions, programme managers received assistance in drafting the programme plan and performance information to demonstrate how the Organization's work contributes tangibly to planned results and how programme plans build on programme performance and lessons learned, including from evaluations. Programme performance will be assessed using both quantitative performance measures and qualitative information.

22. In 2018, the Secretary-General issued a communication to all senior managers on the need to shift to a culture of results and included in the senior managers' compacts for 2019 an indicator that will assess the contributions of senior managers to the implementation of results-based management in their entities and to ensuring the engagement of all staff in the implementation of the results-based management action plan. In addition, the senior managers' compacts include an indicator that requests senior managers to use the result frameworks included in their planning documents as the starting point for the preparation of the annual workplans of staff.

23. As the oversight bodies have repeatedly emphasized, results-based management also requires a strong link between programme performance and financial performance. The new Umoja Extension 2 strategic planning, budgeting and performance management solution is scheduled to go live in January 2019. At this stage, the solution is to be used for the peacekeeping budgets for 2019/20, for planning for activities funded by voluntary contributions for 2019 and for the proposed programme budget for 2020.

Going forward

24. The dedicated results-based management team of the Business Transformation and Accountability Division will continue to support the Secretariat's efforts to embed the concept of results-based management in the daily work of staff.

25. Umoja Extension 2 will enable a better assessment of whether the Organization is using its resources efficiently and effectively. The strategic planning, budgeting and performance management solution will support results-based management by enabling better planning, execution and monitoring of, and reporting on, programme delivery and will also link different elements of the programme plans to resources. The performance dashboards developed for that purpose will be deployed incrementally for administrative data and subsequently for performance data.

C. Establishing the Business Transformation and Accountability Division

26. The new management paradigm is dependent on the Secretariat's ability to ensure a more structured and rigorous implementation of the accountability system than previously achieved. Before the establishment of the Business Transformation and Accountability Division, there was limited dedicated capacity and capability to implement elements of the accountability system.

Progress to date

27. The final structure of the Department of Management Strategy, Policy and Compliance has been designed. From 1 January 2019, the Department will work to ensure that all key policies, processes and procedures are in place and operating effectively. The new Business Transformation and Accountability Division will provide dedicated support to managers and staff to help them to understand what is expected with respect to governance, policy, risks and internal controls. Only then can staff be held fully accountable. As a new entity, the Division will take time to achieve full operational effectiveness.

Going forward

28. The Business Transformation and Accountability Division will support the Secretariat in the following ways:

(a) Finalizing comprehensive guidance on the Secretariat's accountability structures and operations;

(b) Providing guidance and support for the delegation of authority and systematic and frequent monitoring of the use of delegations and segregation of duties;

(c) Embedding the "three lines of defence" model in enterprise risk management processes at all levels of the Secretariat;

(d) Monitoring performance and compliance through data analytics and introducing programme performance dashboards;

(e) Strengthening self-evaluation activities, including through issuing policy and guidelines;

(f) Systematically conducting management reviews and quality assurance exercises.

III. Overview of the status of accountability in the Secretariat

29. Pursuant to paragraph 19 of General Assembly resolution 72/303, this section provides an overview of the status of accountability in the Secretariat. The progress made in strengthening the different elements that comprise the six components of the accountability system is described, and key deliverables going forward are outlined.

Accountability system

30. Figure II illustrates the six components that comprise the core of the Secretariat's accountability system, as embedded in the definition of accountability provided in paragraph 8 of General Assembly resolution 64/259: (a) the Charter of the United Nations; (b) the programme planning and budgetary documents of the Organization; (c) results and performance; (d) internal control systems; (e) ethical standards and integrity; and (f) oversight functions. A more detailed introduction to the accountability system of the Secretariat, its components and interactions can be found in the seventh progress report (see A/72/773, annex I).

Figure II
Accountability system in the United Nations Secretariat

I. THE CHARTER OF THE UNITED NATIONS
II. THE PROGRAMME PLANNING AND BUDGET DOCUMENTS
1. The programme budget composed of parts I, II and III
2. The peacekeeping budgets
3. The support account budget
4. The international Tribunal budgets
III. RESULTS AND PERFORMANCE
1. Organizational performance
2. Senior managers' compacts
3. Performance appraisal systems
IV. INTERNAL CONTROL SYSTEMS
1. Regulations, rules, manuals, relevant administrative issuances and standard operating procedures
2. Staff selection system and for consultants and individual contractors
3. Enterprise risk management
4. Statement on internal control
5. Management review
6. Management evaluation
7. Quality assurance
IV. INTERNAL CONTROL SYSTEMS
8. Evaluation
9. Delegation of authority (including monitoring)
10. Segregation of duties (including monitoring)
11. Monitoring performance
12. Oversight coordination
13. Anti-fraud and anti-corruption framework
14. Conduct and discipline
15. Ombudsman
16. Formal and informal systems of justice
VI. OVERSIGHT FUNCTIONS
1. Office of Internal Oversight Services
2. Board of Auditors*
3. Joint Inspection Unit*
4. Independent Audit Advisory Committee*
V. ETHICAL STANDARDS AND INTEGRITY
1. Ethics Office
2. Regulations and rules that define the ethical standards
3. Conflict of interest policies
4. Financial disclosure programme
5. Protection from retaliation
6. Preventing sexual exploitation and abuse

* External oversight bodies that provide independent assurance to the General Assembly.

Developing the overview of the status of accountability

31. In its related report on the accountability system (A/72/885), the Advisory Committee on Administrative and Budgetary Questions concluded that the annual progress reports on accountability should be enhanced to provide, in addition to details and proposals on specific accountability policies, systems and mechanisms, an overview of the status of accountability in the Secretariat. This could include a set of indicators to monitor overall trends and progress resulting from the implementation

of the system of accountability (ibid., para. 53). The request for such an overview was endorsed by the General Assembly in its resolution 72/303.

32. In response, the Secretariat has conducted a self-assessment using the following two alternative methodologies:

(a) The internal audit guide on assessing the effectiveness of an organization's accountability framework of the Institute of Internal Auditors;[1]

(b) The Joint Inspection Unit benchmarks contained in its report on accountability frameworks in the United Nations system (A/66/710/Add.1)

33. The results and methodology used in the self-assessment will be provided to Member States as supplementary information. In addition, the Secretariat intends to undertake a self-evaluation to assess how the existing components are functioning to inform the overview section in future accountability reports and to aid in the development of key progress indicators that might result from the evaluation.

A. Component I: Charter of the United Nations

34. The Charter enshrines the basic principles of the Organization and identifies its principal organs and their roles and responsibilities as well as those of the Secretary-General. The Charter, among other things, establishes that the Secretary-General is the chief administrative officer of the United Nations (Article 97) and entrusts him with implementing the mandates promulgated by the principal organs of the United Nations (Article 98). The General Assembly, in paragraph 6 of its resolution 72/303, noted the importance of compliance with the Charter, its resolutions and the regulations and rules as one of the essential components of accountability. Strengthening the performance of the other five components will support this objective.

B. Component II: programme planning and budget documents

Progress to date

35. In its resolution 72/266 A, the General Assembly decided that the proposed programme budget document shall consist of the following three parts: (a) part I: the plan outline, which endorses the long-term priorities and the objectives of the Organization; (b) part II: the programme plan for programmes and subprogrammes and programme performance information; and (c) part III: the post and non-post resource requirements for the programmes and subprogrammes. The programme budget for 2020 was prepared in accordance with this decision.

Going forward

36. Managers and staff members across the Secretariat will use the results-based frameworks included in part II of the programme budget documents and other planning and budgeting documents of the Organization (e.g., peacekeeping budgets) as the starting point for preparing their annual workplans. Led by the Department of Management Strategy, Policy and Compliance, this action will be implemented by March 2019.

[1] Marianne Avarello and Brian Bost, "Internal audit guide on assessing the effectiveness of an organization's accountability framework", report to the Institute of Internal Auditors (Ottawa Chapter), November 2003.

C. Component III: results and performance

1. Organizational performance

37. Taking into consideration the decisions of Member States and the findings and recommendations of the oversight bodies related to results-based management,[2] the Secretary-General has identified strengthening the implementation of results-based management in the Secretariat and holding managers and staff accountable for the delivery of results as critical aspects for shifting the management paradigm.

38. In March 2018, the Secretary-General stated that, in order to enhance transparency, and in line with the new competencies, leaders will be expected to use data when establishing measurable key performance indicators. Senior leader compacts will be linked to departmental, divisional, sectional, team-based and individual workplans. Performance data will inform continuous performance dialogue within departments, sections and teams and will be used to assess impact, readjust approaches, develop staff and learn from mistakes to achieve better results (A/72/492/Add.2, para. 15).

Progress to date

39. A new Analytics and Project Management Service of the Business Transformation and Accountability Division has been designed to work with entities to leverage the global management reporting capabilities of Umoja and other enterprise solutions. The Division is to develop business analytics and visualization tools to provide real-time support on performance to senior managers and other stakeholders. Programme-specific performance management dashboards are under construction to provide real-time information on resource utilization and programme implementation that will: (a) ensure greater transparency; (b) increase awareness of the extent to which programmes are achieving expected results; and (c) demonstrate whether entities are using their resources effectively.

Going forward

40. The Department of Management Strategy, Policy and Compliance will provide managers with timely and complete information to enable faster decision-making and better service delivery to clients. This will be accompanied by training for staff to improve their ability to use programme and financial information generated by enterprise applications. The presentation of the results of the Organization's work is being improved by including information on both planned and actual results to which the respective subprogrammes contribute, allowing the link between results and resources to be seen. This will be completed by 30 April 2019.

41. The data analytics team of the Business Transformation and Accountability Division will design, develop and deploy specialized solutions to meet specific requirements from managers and other stakeholders. The team will take advantage of innovations in data analytics by applying statistical and algorithmic methods as well as different approaches in data mining.

2. Senior managers' compacts

42. The compacts between the Secretary-General and his senior managers are a key element of the accountability system, becoming perhaps even more so following the enhanced delegations of authority on 1 January 2019.

[2] See, for example, A/69/5 (Vol. I), chap. II, A/71/5 (Vol. I) chap. II, and A/72/809.

43. The compacts have been continuously improved since their introduction. For example, in 2018, senior managers' compacts were strengthened to include: the profile of leadership based on the United Nations system leadership framework endorsed by the United Nations System Chief Executives Board for Coordination (CEB); a request to identify the top three risks of a department or mission and plans for their mitigation; protections for whistle-blowers; the prevention of and response to allegations of sexual exploitation, abuse and harassment; and diversity targets.

Progress to date

44. The compacts continue to be strengthened. The 2019 compacts include the following:

(a) An indicator of the implementation by senior managers of results-based management and a requirement to report on expected results, progress updates and course corrections, if necessary;

(b) A requirement for senior managers to exercise the authority delegated to them in compliance with regulations and rules and all relevant policies and guidelines.

45. A 360-degree evaluation mechanism focused on the nine leadership characteristics that are essential to fulfilling the Organization's core mandates (A/72/492, para. 17) was developed. Pilots were launched in December 2018, and the 360-degree evaluation for senior managers will be rolled out in 2019.

46. Management arrangements have also been enhanced. The compacts are administered through an electronic system. From 1 January 2019, a dedicated team under the Business Transformation and Accountability Division will be tasked with the following:

(a) Assessing performance against 2018 compact indicators;

(b) Reviewing draft compacts for 2019 for compliance with guidance;

(c) Supporting senior managers when requested;

(d) Submitting the final compacts to the Secretary-General for approval.

Going forward

47. The Business Transformation and Accountability Division will use data analytics to improve the management of the Organization. It will monitor and assess performance against the 2019 compact indicators, drawing on business insight from performance dashboards and the monitoring of delegations of authority. The Division will also work with senior managers to improve the new management arrangements, the electronic system and the compacts themselves and make any necessary adjustments in the 2020 cycle.

3. Performance appraisal systems

48. The Secretary-General is committed to implementing an effective system of incentives for strong performance, remedial action for underperformance and sanctions for unsatisfactory behaviour and misconduct. The General Assembly, in its resolution 70/244, requested the International Civil Service Commission (ICSC) to conduct a study on the performance management schemes in common system organizations and to formulate recommendations on performance incentives. In January 2018, the Assembly approved the Commission's recommendations in its resolution 72/255.

Progress to date

49. In April 2018, in response to the recommendations of ICSC, the Secretariat consulted staff representatives and re-established the Staff-Management Committee working group on performance management.

50. In September 2018, the Secretariat launched an online performance management learning programme. The goal is to support managers in making decisions when assessing performance and thus improve the current distribution of ratings of performance.

51. The Office of Human Resources Management has conducted a gap analysis to inform the next phases of improvement. The analysis identified major opportunities, including the need:

(a) To ensure staff goals align with the Organization's goals;

(b) To strengthen the link among mobility, career development and performance management, which will be further addressed in the mobility framework to be presented during the seventy-fourth session of the General Assembly;

(c) To address the perceived subjectivity of evaluations provided by managers during the appraisal process.

Going forward

52. The Office of Human Resources Management will develop options to respond to the gap analysis. Effective systems of incentives for good performance and for the application of remedial action and sanctions for underperformance will be implemented by March 2020. Options include the following:

(a) Integrating performance management into the organizational leadership and management model to clarify what the Organization expects of managers;

(b) Expanding training for managers and staff to include skills development beyond process and policy;

(c) Expanding efforts to build the capability of human resources practitioners across the Secretariat in complex case management, the management of underperformance and the provision of guidance on evaluations for managers and staff members at their locations;

(d) Enhancing the current e-performance system to strengthen managerial accountability for performance;

(e) Publishing data and trends on compliance with the requirements of performance management and on the distribution of ratings of performance across the Secretariat.

D. Component IV: internal control systems

53. The Secretariat is making progress in strengthening its internal control systems, while also simplifying and streamlining them as described below.

1. Regulations, rules, manuals, administrative issuances and standard operating procedures

Progress to date

54. The Secretariat has made progress in simplifying and streamlining its human resources, finance and programme support policy frameworks. Policies and processes

have been redrafted to reflect the Umoja integration process and to clarify their interpretation, on the basis of input provided by Secretariat staff across all duty stations and field missions.

55. For example, the Staff Regulations and Rules have been reorganized, simplified and made more user-friendly by removing duplications and placing operational details in the administrative issuances. Progress has also been made in the revision of the Staff Regulations and Rules to achieve gender parity, as proposed by the Secretary-General.

56. The first phase of amendments to the Staff Regulations and Rules (A/73/378) was submitted to the General Assembly for its consideration at the main part of the seventy-third session. These efforts will be further expanded, with additional amendments to the Staff Regulations and Rules to be proposed to the Assembly in 2019 in respect of contractual arrangements and in 2020 in respect of conditions of service.

57. Interim amendments to the Financial Rules have been issued to facilitate the implementation of the new delegation of authority framework, and revisions to the Financial Regulations to improve their alignment with the new management paradigm have been submitted to the General Assembly for consideration. The amendments to the Financial Regulations and Rules will be accompanied by changes to related policies in the areas of budget and finance, procurement and property management.

58. The promulgation of new administrative instructions governing procurement and the revision of the United Nations Procurement Manual to provide clear and detailed guidance to all staff on the subject will be completed by 31 March 2019.

2. Updating of legal instruments for engaging third parties

59. The Umoja grant management module was deployed at the end of 2018 and includes the functionality to create standard template agreements with implementing partners and end beneficiaries that will include anti-corruption and anti-fraud clauses. In addition, the revised Financial Regulations and Rules that will be submitted to the General Assembly in the first part of its resumed seventy-third session include the proposal of new regulations and rules on implementing partners and end beneficiaries. These revised regulations and rules will serve as the basis for formulating a Secretariat-wide policy on the management of implementing partners and end beneficiaries, including transparent application and selection processes, due diligence, capacity assessment, project execution by partners and reporting.

Going forward

60. As indicated by the Secretary-General in his reports on shifting the management paradigm, this effort to simplify regulations, rules, policies and procedures will be accompanied by the establishment of an online compendium covering all areas of administrative policy and the development of detailed user-friendly and readily available case studies and decision trees to guide and support managers in this process. The compendium will also allow users to quickly identify the current policy and available guidance materials for any subject. Together with an online portal for the management of delegation of authority, the compendium will support entities in enhancing accountability in their exercise of delegation of authority.

3. Enterprise risk management

61. In his previous progress report (A/72/773), the Secretary-General committed himself to implementing in the Secretariat the "three lines of defence" model as adopted by CEB. The model enhances the understanding of risk management and

control of an organization by clarifying roles and duties and by providing guidance for the implemented structure and the assigned roles and responsibilities of parties to increase the effective management of risk and control.[3]

Progress to date

62. A dedicated enterprise risk management team has been designed in the Business Transformation and Accountability Division to support entities in undertaking risk assessment exercises to identify, evaluate and manage the specific risks that might affect the functioning of their operations. The Division, which is to be the owner of the Secretariat's risk management framework and methodology, will have the following three main responsibilities:

(a) Implementing Secretariat-wide risk assessment exercises and managing the risks at the enterprise level;

(b) Providing support, advice, training and guidance to operational managers and staff in the first line of defence;

(c) Creating and managing the register for all risks that have been identified by heads of entity, identifying trends and patterns as well as successful risk mitigation initiatives that have been implemented, and sharing lessons learned with managers in the first line of defence.

63. A second Secretariat-wide risk assessment is being prepared with the active participation of all Secretariat entities on the basis of the following past three corporate risk assessment exercises implemented by the Organization:

(a) The Secretariat-wide enterprise risk assessment (2014);

(b) The fraud and corruption risk assessment (2018);

(c) The risk assessment for the implementation of the management reform (ongoing).

64. A single draft risk register for the entire Organization was prepared as the starting point of the second Secretariat-wide risk assessment, conducted to update, revise and validate the results of the three prior assessments. This will constitute the comprehensive risk register of the Secretariat.

Going forward

65. Following the enhanced delegation of authority to heads of entities on 1 January 2019, the Business Transformation and Accountability Division will support the Secretariat in embedding the "three lines of defence" model, inter alia, by preparing a pamphlet underlining the responsibilities of every line of defence, by including a training module on the subject in the induction training of staff members at all levels and by including a chapter on the subject in the global accountability guidelines. The responsibilities can be summarized as follows:

- The first line of defence is management. Heads of entities must identify specific risk owners from their senior management teams for high priority risks identified in the specific risk assessment exercises of their respective departments, offices or missions. Risk owners are responsible for ensuring controls systems are in place and operating effectively to mitigate risks. They are also expected to escalate any deficiencies that might call for a review and

[3] Enterprise Risk Management Initiative Faculty and Meredith Freeman, "COSO's take on the three lines of defense", North Carolina State University, 26 June 2018. Available at https://erm.ncsu.edu/library/article/cosos-take-on-the-three-lines-of-defense.

redesign of the Secretariat's policies or controls and ideas to simplify policies and processes as applicable, and/or automate them where practical, to heads of entities, the Department of Operational Support and the Department of Management Strategy, Policy and Compliance.

- The second line of defence is the Department of Management Strategy, Policy and Compliance, the Office of Legal Affairs, the Ethics Office, the policy and compliance functions of the Office of Information and Communications Technology, the Department of Safety and Security and the areas of the Department of Operational Support that provide operational advisory services to clients to support the implementation of decisions. This line of defence monitors and supports the implementation of effective risk management practices by operational management, assisting risk owners in reporting and escalating relevant risk-related information. In the Secretariat, this line is also responsible for issuing policies that govern the Organization.
- The third line of defence is the Office of Internal Oversight Services (OIOS). OIOS assists the Secretary-General in protecting the Organization's assets by providing assurance that programme activities have led to the programmed results and have been implemented in compliance with all relevant resolutions, regulations, rules and policies of the Organization. It also plays a key role in preventing and detecting fraud, waste, abuse, malfeasance and mismanagement. OIOS conducts audits, evaluations, inspections and investigations, and its reports are submitted directly to the General Assembly.

66. The Secretariat has an additional level of oversight, composed of two external oversight bodies: the Board of Auditors and the Joint Inspection Unit. In addition, the Independent Audit Advisory Committee plays a key role.

67. A more detailed description of the "three lines of defence" model can be found in section IV of the seventh progress report. The Business Transformation and Accountability Division has developed a document outlining how the three lines of defence work to mitigate risks, which will be provided to Member States as supplementary information.

4. Statement of internal control

Progress to date

68. The Office of the Controller and the internal control advisory group on statements of internal control translated the 17 principles of the Committee of Sponsoring Organizations of the Treadway Commission into the United Nations environment and the implementation of the internal controls in Umoja. The issuance of the statement of internal control and the deployment of the process to collect the self-assessments from heads of entities will reflect the new delegations of authority and their impact on business processes.

Going forward

69. A statement of internal control will be in place by the first quarter of 2021. Under the statement, heads of entities will be required to sign a statement at the end of each calendar year attesting to compliance with the internal control framework under their areas of responsibility.

5. Evaluation

70. In its resolution 72/303, the General Assembly emphasized that evaluation and self-evaluation are essential managerial tools and that senior managers have the responsibility to use evaluation and self-evaluation findings to improve performance

and learning, and in this regard requested the Secretary-General to continue to take concrete measures to enhance in-house capacity for self-evaluation, including self-evaluation support within the Secretariat, taking advantage of the existing knowledge and expertise of oversight bodies to ensure that all efforts are made to avoid the duplication and/or overlapping of efforts.

Progress to date

71. In early 2019, the Business Transformation and Accountability Division will issue guidelines to entities on the conduct of self-evaluations, containing the following elements:

(a) A clear explanation of the role of evaluation;

(b) A clear definition of the institutional framework, roles and responsibilities;

(c) An explanation of how evaluations are to be prioritized, planned and budgeted;

(d) An explanation of how evaluations are to be organized and managed and how to ensure their quality;

(e) The mechanisms for management response to and follow-up of evaluations;

(f) The dissemination and disclosure procedures for evaluations;

(g) An explanation of how the guidelines will be operationalized;

(h) An explanation of how evaluation capacities are to be developed and maintained.

72. A dedicated evaluation team of the Business Transformation and Accountability Division has been created. The team has developed a draft evaluation policy for the Secretariat, which is due to be finalized following consultation. In addition, the Division is to help entities to develop their evaluation plans for 2019 and 2020.

Going forward

73. The Business Transformation and Accountability Division evaluation team will have the following responsibilities:

(a) Owning the Secretariat's evaluation policy and procedures and overseeing the quality of their implementation across the Secretariat, ensuring that all functioning evaluation units adopt the new policy;

(b) Owning the Secretariat's annual evaluation plan, built on the basis of plans from individual entities;

(c) Developing and continuously improving the methods and standard tool box to be used in different types of evaluations;

(d) Identifying or developing and delivering a suite of training materials and opportunities and offer a mentoring service;

(e) Developing and maintaining a roster of external and qualified internal evaluation experts who would be released by their parent units to undertake short evaluation and assurance assignments (June 2019);

(f) Supporting entities in developing high-quality terms of reference and in ensuring the quality of draft evaluation reports for departments and offices that might require assistance;

(g) Developing a virtual "community of practice" in which evaluation specialists or those interested in developing evaluation skills can communicate;

(h) Performing trend analyses of results and findings across the Secretariat to improve the delivery of results, extract lessons and feed into the continuum of improvement.

6. Oversight coordination

Progress to date

74. A dedicated team has been designed in the Business Transformation and Accountability Division that will be responsible for providing continuous monitoring and follow-up services regarding the implementation of oversight recommendations. The team will inform the Management Committee and the Independent Audit Advisory Committee of the status of implementation on a quarterly basis.

Going forward

75. The Business Transformation and Accountability Division will conduct reviews of the reports of oversight bodies every six months to identify trends and systemic issues that might be affecting the functioning of the Organization, to be used as the basis for comprehensive solutions to Secretariat-wide problems. The first review will be prepared by 30 June 2019.

7. Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat

76. In September 2016, the first Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat (ST/IC/2016/25) was issued. In 2017, the Secretariat conducted a fraud and corruption risk assessment to identify the most critical areas at risk of fraud and corruption to inform a comprehensive anti-fraud and anti-corruption strategy, addressing a long-standing concern of the Board of Auditors that the Secretariat had not conducted a comprehensive risk assessment regarding fraud (see A/73/5 (Vol. I), chap. II, sect. H)

Progress to date

77. The Secretariat implemented an enterprise-wide campaign against fraud and corruption as described in paragraphs 28 and 29 of the sixth progress report (A/71/729). However, as noted by the Board of Auditors (A/73/5 (Vol. I), chap. II, para. 294), there is a still a need to reinforce the awareness of staff of the fraud risks faced by the Organization.

78. Pursuant to General Assembly resolution 70/238 A, the High-Level Committee on Management, on the basis of its consultations with the Representatives of Internal Audit Services of the United Nations Organizations and the United Nations Representatives of Investigations Services, adopted common definitions of fraud and presumptive fraud in March 2017. The agreed common definitions can be employed by individual organizations, as appropriate, within their respective regulatory frameworks, legal instruments and policies and in accordance with their specific requirements.

Going forward

79. Although the update and review of the Secretariat's risk register is proving to be useful at Headquarters, there is still a need to raise awareness and understanding of fraud and corruption risks in the field. The Secretariat is using the opportunities for supporting the offices in the field to increase awareness of that issue. The completion of risk assessments of most individual entities will enable the

development and implementation of a Secretariat-wide anti-fraud and anti-corruption strategy, which is at the core of a set of recommendations on the matter issued by the Board of Auditors (see A/73/5 (Vol. I), chap. II).

8. Conduct and discipline

Progress to date

80. In compliance with General Assembly resolution 59/287, the Secretariat published a compendium of disciplinary measures, outlining the practice of the Secretary-General in disciplinary matters and cases of criminal behaviour from 1 July 2009 to 31 December 2017.[4] The compendium describes long-term trends in misconduct and/or criminal behaviour and their disciplinary consequences, including the following:

(a) The number of staff subject to disciplinary measures increased more than threefold, from 24 in the 12-month period ended 30 June 2009 to 79 in the 12-month period ended 30 June 2017;

(b) The number of staff that have been either separated or dismissed owing to misconduct also increased more than threefold, from 15 in the 12-month period ended 30 June 2009 to 50 in the 12-month period ended 30 June 2017;

(c) Of the total of 428 cases of misconduct listed in the report for the period under consideration, about 50 per cent fell under three categories of misconduct: 94 cases (21 per cent) under fraud, misrepresentation and false certification; 72 cases (17 per cent) under theft and misappropriation; and 55 cases (12 per cent) under assault (verbal and physical).

Going forward

81. All incidents of misconduct are taken seriously by the Secretariat. The increase in disciplinary measures and the sanctions of separation or dismissal could be the result of a control environment that is being strengthened, including an improved investigations function that provides the basis for the decision to sanction. The Secretariat will continue to monitor and analyse this information and include its conclusions in the following accountability report.

E. Component V: ethical standards and integrity

82. The Secretary-General is committed to ensuring an environment in which staff feel safe to report wrongdoing and to protecting them against retaliation when they do so. Staff are the first to recognize wrongdoing in the workplace; empowering them to speak up without fear of reprisal will therefore help to prevent, detect, deter, respond to and enable reporting on misconduct, fraud and corruption.

83. Progress had been made prior to the reporting period. A significantly strengthened policy on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations (ST/SGB/2017/2) was promulgated on 20 January 2017, and a revised policy went into effect on 28 November 2017 (ST/SGB/2017/2/Rev.1).

1. Protection from retaliation

84. The action taken by the Ethics Office towards protection against retaliation in the period from 1 January to 31 December 2017 is detailed in the relevant report of

[4] With the exception of a period of six months from 1 July 2017 to 31 December 2017.

the Secretary-General (A/73/89, paras. 50–58). During that period, the Ethics Office received 92 enquiries under the policy on protection against retaliation. Of those, 48 were not claims for protection, but rather requests for advice, while 9 were outside the Office's jurisdiction. The Office initiated 26 preliminary reviews during the reporting period. As at 31 December 2017, 22 cases had been completed and 1 claim had been abandoned. With respect to the 22 completed preliminary reviews, 14 claims did not present a prima facie case. Most of the cases concerned workplace disputes between the complainants and their colleagues or supervisors.

85. The 2018 Leadership Dialogue, on the topic "Speaking up: when does it become whistle-blowing?", was launched on 27 August 2018. Further details of the outreach, training and educational activities undertaken by the Ethics Office during the reporting period are provided in the report of the Secretary-General (ibid., paras. 59–66).

2. Preventing sexual exploitation and abuse

86. In his first major report on the topic (A/71/818, A/71/818/Corr.1 and A/71/818/Add.1), the Secretary-General set out a strategy to prevent and respond to sexual exploitation and abuse committed by those serving under the United Nations flag.

Progress to date

87. Progress in implementing the strategy has continued, as described in the report of the Secretary-General on special measures for protection from sexual exploitation and abuse (A/72/751 and A/72/751/Corr.1). The key achievements are: (a) the extension of the mandate of the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse until 31 December 2018; and (b) the appointment of a victims' rights advocate in September 2017 to enhance coordination and ensure sustained high-level attention to the issue.

88. All United Nations entities with a field presence are required to develop action plans and risk mitigation strategies against sexual exploitation and abuse and to submit them annually to the Executive Office of the Secretary-General. Senior managers must also submit annual certifications to the Secretary-General that all credible allegations related to United Nations staff and affiliated personnel have been fully and accurately reported. Certification is required regarding the provision of training on preventing sexual exploitation and abuse and reporting allegations. A risk management toolkit was rolled out for use in all field operations in June 2018.

89. The Secretary-General has also strengthened reporting, investigations and transparency to ensure that there is no impunity for those who engage in those types of activities. An incident reporting form has been introduced to ensure system-wide uniformity in the collection of initial information on allegations of sexual exploitation and abuse. The form is aimed at initiating a formal process within the United Nations system in response to an allegation or report and determining the appropriate action, such as an administrative investigation and/or a referral for criminal investigation. To ensure transparency, the spokesperson of the Secretary General provides quarterly public updates on allegations received by all entities that are mandated to report to the General Assembly.[5]

90. In 2017, the Secretariat developed a new mandatory online training course entitled "Prevention of sexual harassment and abuse by United Nations personnel – working harmoniously", which is available to all staff members.

[5] Available at www.un.org/preventing-sexual-exploitation-and-abuse/content/quarterly-updates.

91. Since June 2018, a screening tool, Clear Check, has been used across the United Nations system to prevent personnel connected with substantiated allegations of sexual exploitation and abuse, or those who leave the United Nations during an investigation, from being rehired. The same screening platform is being used for sexual harassment cases. The Secretary-General has also issued the protocol on allegations of sexual exploitation and abuse involving implementing partners.

3. Combating sexual harassment

92. Ensuring that staff who have been subjected to or witnessed sexual harassment feel safe and empowered to speak up is imperative, as is ensuring that appropriate mechanisms are in place to prevent, investigate and respond to such incidents and provide protection for victims and witnesses.

93. The Secretary-General has mobilized senior managers to improve guidance, information and services for staff, with an emphasis on improving support for victims. Such measures include the 24-hour "Speak up" helpline in the Secretariat, an updated mandatory training programme and an information note on available reporting mechanisms and services.

94. The Secretariat led a system-wide survey entitled "Safe space: survey on sexual harassment in our workplace" across 31 United Nations and related organizations in November 2018. The survey, administered in the six official languages, was completed by 30,493 staff and non-staff. The results are being used to guide evidence-based policymaking.

95. Efforts are also under way to strengthen the investigation and response capacities of OIOS in areas such as improving the quality of investigation reports and harmonizing standard operating procedures. In February 2018, OIOS implemented a streamlined, fast-tracked procedure to process and address all sexual harassment complaints as category I allegations. A specialized team focusing on investigations of sexual harassment was created.

96. The CEB task force on addressing sexual harassment promotes the harmonization of sexual harassment policies and accelerates efforts to increase the capacity and quality of investigations and victims' protection and support mechanisms across the United Nations system. The task force works with Member States to ensure mutual support for initiatives in this area. In the first year since its inception, the task force has achieved significant progress, including the adoption of a system-wide model policy on sexual harassment and the launch of a system-wide sexual harassment screening tool.

F. Component VI: oversight functions

97. The status of implementation of the recommendations of OIOS and the Board of Auditors is outlined in annex I.

1. Office of Internal Oversight Services

98. The following three positive trends have been noted in the implementation of recommendations issued by OIOS during the period from 2008 to 2017:

(a) Of a total of 12,715 recommendations, 11,637 recommendations (some 91 per cent) have been either implemented or closed by the Secretariat. Only 1,078 (8.5 per cent) of recommendations remain under implementation;

(b) Of a total of 2,586 critical recommendations, 2,559 recommendations (99 per cent) have been implemented or closed by the Secretariat;

(c) The number of critical recommendations issued by OIOS decreased during the period.

2. Board of Auditors

99. In respect of recommendations issued by the Board of Auditors in volumes I and II of the financial reports and audited financial statements of the United Nations, the following positive trends have been noted for the period from 2008 to 2017:

(a) Of a total of 798 recommendations, 667 recommendations (82 per cent) have been either implemented by the Secretariat or overtaken by events;

(b) Only 131 (16 per cent) of recommendations remain under implementation.

3. Joint Inspection Unit

100. In respect of recommendations issued by the Joint Inspection Unit, the following trend can be reported for the period from 2008 to 2018:[6] the rate of accepted recommendations by the Secretariat was 61 per cent, while the rate of implementation of accepted recommendations was 83 per cent.[7]

101. Those rates may not reflect the real status of implementation of recommendations of the Joint Inspection Unit to the Secretariat, however, as some recommendations, although addressed to the General Assembly and to the Secretary-General as Chair of CEB, are counted as recommendations to the Secretariat.

IV. Conclusion

102. The new management paradigm depends on the Secretariat's ability to undertake a more structured and rigorous implementation of the accountability system than previously achieved. Achieving a culture shift of such significance will not happen overnight, and although progress has been made, more remains to be done in 2019 to further strengthen the system. The Secretariat looks forward to receiving guidance from Member States to continue with this important initiative.

V. Recommendation to the General Assembly

103. **The General Assembly is requested to take note of the progress made and the plans to further strengthen the Secretariat's accountability system, as described in the present report.**

[6] As at Wednesday, 14 November 2018.

[7] The Joint Inspection Unit database does not allow users to extract the number of recommendations, only the percentage.

Annex I

Status of implementation of the recommendations of oversight bodies during the period from 2008 to 2017

Table 1
Office of Internal Oversight Services

		Implemented												
Type	*Number of recommendations issued since 2008*	*July 2007–June 2008*	*July 2008–June 2009*	*July 2009–December 2010*	*2011*	*2012*	*2013*	*2014*	*2015*	*2016*	*2017*	*Total*	*Closed*	*In progress*
All	**12 715**	628	1 544	1 632	1 403	777	835	998	975	1 003	835	**10 630**	1 007	1 078
	Cumulative implementation rate since 2008 (percentage)	40	65	74	90	93	92	93	93	92	91			
Critical	**2 586**	364	536	621	460	88	94	70	90	58	16	**2 397**	162	27
	Cumulative implementation rate since 2008 (percentage)	50	69	78	98	99	99	99	99	99	99			

Table 2
Board of Auditors

	Implemented									
Number of recommendations issued since 2008	*2010–2011*	*2012–2013*	*2014*	*2015*	*2016*	*2017*	*Total*	*Overtaken by events closed*	*In progress*
798	221	132	81	51	56	65	**606**	61	131
Cumulative implementation rate since 2008 (percentage)	87	95	89	86	86	82			

Annex II

Progress in the implementation of results-based management

This annex contains a summary of progress in the action plan for the implementation of results-based management in the United Nations Secretariat, 2018–2021 (A/72/773, annex II).

Item	*Activity*	*Implementation date*	*Status*
1	The Secretary-General will send a communication to senior managers stressing their obligation to participate in and support all results-based management initiatives to be implemented in their respective departments, offices and missions	Mid-2018	Completed
2	The Secretary-General will lead a high-level advocacy and outreach campaign to emphasize to senior managers and staff the need for the Organization to enhance its focus on the achievement of clearly defined results, including through iSeek stories, posters and pamphlets	2018–2021 (continuous)	Ongoing – iSeek article published, wider communications are planned
3	The Secretary-General will incorporate in the senior managers' compacts a performance indicator assessing every senior manager's contribution to the implementation of results-based management	From 2019 onwards	Completed
4	Following the decision of the General Assembly, the Secretariat has launched a comprehensive change management process through which, during 2018, capacity will be established in all departments, offices and special political missions to prepare their respective results-based programme plans and programme performance information. By integrating programme performance information into the budget reports, the Secretariat will enhance evidence-based planning and accountability for its work	2018–2019	Completed
5	The Department of Management Strategy, Policy and Compliance will design and implement tailor-made workshops and coaching sessions for senior managers and staff at all levels on the implementation of results-based management and on their respective roles and responsibilities in the implementation of results-based management	Third quarter 2019–31 December 2021 (continuous)	On track
6	The Department of Management Strategy, Policy and Compliance will develop a results-based management manual, including related policies and practical guidance for using a results-based management approach in all related areas of work	Third quarter 2019–31 December 2021 (continuous)	On track

Item	*Activity*	*Implementation date*	*Status*
7	The Department of Management Strategy, Policy and Compliance will develop an online mandatory training programme on results-based management, emphasizing all stages of the process, which will be made available to staff at all levels (including senior management), with a deadline for completion before the end of 2019	Third quarter 2019–31 December 2021 (continuous)	On track Training to be available by 30 September 2019
8	The successful implementation of Umoja Extension 2 will be the enabler of results-based management by providing managers a link among objectives, results, outputs and resources	January 2019	In progress
9	Senior managers and staff members at all levels will be required to use the results frameworks included in the planning documents of the Organization as the starting point when they prepare their annual workplans (compacts for senior managers and annual performance assessments for staff at large), and they will be trained and supported for the implementation of those actions	March 2019	See paragraph 22 of the present report
10	The Secretary-General will use the results of programme implementation as one of the components of the assessment of the performance of senior managers	April 2019	See paragraphs 24 and 25 of the present report
11	The Executive Office of the Secretary-General and the Department of Management Strategy, Policy and Compliance will select priority topics in the different areas of the Organization to be the subject of in-depth self-evaluation	January 2019	Under way – the new Business Transformation and Accountability Division will develop priority topics for self-evaluations
12	Senior managers, supported by the Department of Management and the future Department of Management Strategy, Policy and Compliance and its Office of Finance and Budget, will facilitate consideration of the results of evaluations and lessons learned when preparing budgets and in their day-to-day management practices	January 2020 (continuous)	Once self-evaluation capacity is fully established in 2019, the Business Transformation and Accountability Division will enhance the use of evaluations results towards that end
13	Senior managers and staff will reflect results from programme performance information in online dashboards, which will be updated throughout the budget cycle	2019 (continuous)	Under way – the new Business Transformation and Accountability Division will develop dashboards for use by senior managers and staff. See paragraph 25 of the present report
14	An independent evaluation of the results of this action plan will be undertaken at the end of 2021 to assess the implementation of results-based management and to design further actions for its future evolution	Fourth quarter 2021	On track

Annex III

Progress in the implementation of General Assembly resolution 72/303

This annex contains a summary of progress in the implementation of General Assembly resolution 72/303, pursuant to paragraph 9 of that resolution, in which the Assembly recalled paragraph 17 of the report of the Advisory Committee on Administrative and Budgetary Questions on the seventh progress report on the accountability system in the United Nations Secretariat (A/72/885), in which the Committee stated that it expected that future reports on the accountability system would regularly include a summary on the specific actions taken and progress made to ensure compliance with pertinent resolutions of the Assembly.

Paragraph	*Text of resolution*	*Coverage in the present report*	*Comments*
4	*Recalls* paragraph 6 of its resolution 71/283, and in this regard requests the Secretary-General to intensify his efforts to ensure implementation of the provisions thereof, including outreach activities to staff at all levels on the content of the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat and of the policy on protection against retaliation	Section III, paragraphs 77 and 78 and 82–85	An extensive outreach campaign on the Anti-Fraud and Anti-Corruption Framework has been launched and continues to be implemented (see A/71/729, paras. 28–29). More efforts are being made in the context of the entity-level risk assessment exercises
7	*Recalls* paragraphs 8 ("*Also requests* the Secretary-General to update the legal instruments for engaging third parties, such as vendors and implementing partners, with particular attention to anti-fraud clauses and provisions") and 10 ("*Acknowledges* the importance of further developing the guidelines for the preparation of agreements with donors and implementing partners, including updating the Financial Rules of the United Nations") of its resolution 71/283	Section III, paragraph 59	A single agreed definition across the United Nations system of what constitutes fraud and suspected or presumptive fraud has been established by the High-level Committee on Management, and an article on "Anti-fraud and anti-corruption" is included in all procurement contracts. A similar clause will be introduced in all contracts with implementing partners (a pilot will begin on 1 January 2019)
8	*Requests* the Secretary-General to continue to make efforts aimed at improving the culture of accountability in the Secretariat, including by continuing to encourage, inter alia, a conducive environment for the reporting of fraud, waste and misconduct, and to continue to take appropriate measures for the protection of whistle-blowers and the prevention of retaliation	Section III, paragraphs 82–85	A strengthened policy on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations was promulgated on 20 January 2017 (ST/SGB/2017/2). A revised policy went into effect on 28 November 2017 (ST/SGB/2017/2/Rev.1)

Paragraph	*Text of resolution*	*Coverage in the present report*	*Comments*
9	*Recalls* paragraph 17 of the report of the Advisory Committee, notes with regret that implementation of, follow-up to and reporting on compliance with the resolutions of the General Assembly that pertain specifically to the accountability system remain inconsistent, and reiterates that this information should be included in performance reports on the programme budget		Relevant information was included in the report of the Secretary-General on the programme performance of the United Nations for the biennium 2016–2017 (see A/73/77, annex). For the 2020 programme budget, this information will be included in part II of the proposed programme budget (under the subprogramme for the Business Transformation and Accountability Division). Moving forward, it is proposed that the information be included in the annual accountability report instead of the programme budget document to enable a better overview of the implementation of all accountability-related issues
10	*Reiterates* that the timely submission of documents is an important aspect of the accountability of the Secretariat to Member States, notes the ongoing efforts to address the underlying challenges related to documentation, and in this regard requests the Secretary-General to ensure the continued inclusion in the senior managers' compacts of a related managerial indicator		The relevant managerial indicator has been included in the senior managers' compacts since 2015
11	*Recalls* paragraph 27 of the report of the Advisory Committee, and requests the Secretary-General to provide more details on the measures taken to combat sexual harassment in the Organization and to report thereon in the context of his next report on human resources management	Section III, paragraphs 92–96	Details on progress are provided in the present report
12	*Also recalls* paragraph 35 of the report of the Advisory Committee, and requests the Secretary-General, in the context of his eighth progress report on the accountability system in the United Nations Secretariat, to include comprehensive information on the outcome of his efforts related to streamlining and simplifying the internal policy framework on accountability	Section III, paragraphs 53–58	Details on progress are provided in the present report

Paragraph	*Text of resolution*	*Coverage in the present report*	*Comments*
14	*Recognizes* the importance of results-based management and the need to strengthen the capacity of the Secretariat for programme monitoring and reporting, and requests an update on measures taken in the context of the eighth progress report	Section II, paragraph 20, and annex II	The proposed results framework has been improved under the new budget format for increased transparency and accountability. Umoja Extension 2 will enable resources to be linked to results frameworks and the entire life cycle of a budget to be managed in an integrated fashion (see A/72/492/Add.2). A new Monitoring and Evaluation Service will be established in the Business Transformation and Accountability Division/the Department of Management Strategy, Policy and Compliance as from 1 January 2019 to strengthen monitoring and reporting on organizational performance (ibid.)
15	*Notes* the development of the action plan for the implementation of results-based management in the United Nations Secretariat, 2018–2021 as a critical element of the accountability system, and requests an update on progress made towards the implementation of the action plan in the context of the eighth progress report	Section II, paragraph 20, and annex II	The action plan for the implementation of results-based management was included as annex II to the seventh progress report (A/72/773) and endorsed by the General Assembly in its resolution 72/303. Details on progress made are provided in the present report
16	*Emphasizes* that evaluation and self-evaluation are essential managerial tools and that senior managers have the responsibility to use evaluation and self-evaluation findings to improve performance and learning, and in this regard requests the Secretary-General to continue to take concrete measures to enhance in-house capacity for self-evaluation, including self-evaluation support within the Secretariat, taking advantage of the existing knowledge and expertise of oversight bodies to ensure that all efforts are made to avoid the duplication and/or overlapping of efforts	Section III, paragraphs 71–73	An Evaluation Section will be established in the Business Transformation and Accountability Division/the Department of Management Strategy, Policy and Compliance as from 1 January 2019. It will provide methodological support and skills development to staff Secretariat-wide, help to draft terms of reference for self-evaluations, manage and/or provide quality assurance for self-evaluation activities and maintain a roster of professional evaluators who can be hired to conduct evaluations on behalf of departments that lack in-house expertise (see A/72/492/Add.2). It will work in coordination with the oversight bodies to avoid duplication

Paragraph	*Text of resolution*	*Coverage in the present report*	*Comments*
17	*Stresses* the need for the Secretary-General to address the deficiencies in the current system of delegation of authority through the promulgation of well-defined roles and responsibilities of individuals at all levels to whom authority is delegated, systemic reporting mechanisms on monitoring and exercise of delegated authority, risk mitigation and safeguard measures, and actions to be taken in cases of mismanagement or abuse of authority	Section II, paragraph 14–18	Details on progress are provided in the present report
18	*Notes* the measures taken to strengthen senior managers' compacts, and requests the Secretary-General to include information on the effectiveness of these compacts as instruments of accountability in the context of future progress reports on accountability in the United Nations Secretariat	Section III, paragraphs 42–46	Details on progress are provided in the present report
19	*Recalls* paragraph 19 of its resolution 71/283, and requests the Secretary General to include in future progress reports an overview of the status of accountability in the Secretariat, including information on the impact of specific accountability measures	Section III and supplementary information for the present report	If the General Assembly agrees that this report format provides greater transparency, it will be included in future reports on strengthening the accountability system